

	HOURS BILLED										FEES BILLED									
	First Fee Application		2nd Fee Application		CURRENT BILLING PERIOD (3rd)					④	First Fee Application		2nd Fee Application		CURRENT BILLING PERIOD (3rd)					④
	Total Hours	Apr-Jul 01	Total Hours	Aug-Nov 01	Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period		Total Fees	Apr-Jul 01	Total Fees	Aug-Nov 01	Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period	
General Bankruptcy Matters																				
Bankruptcy Reporting	285.6		103.5		4.4	51.3	22.1	43.7	121.5	18	\$94,817		\$35,578	\$1,777	\$11,706	\$8,001	\$12,953	\$34,437	-\$1,141	\$164,832
Coordinating with Debtor	117.7		27.3		3.1	0.8	0.2	5.1	9.2	-18.1	58,522		10,358	1,294	300	119	2,615	4,328	-\$6,030	\$73,208
Extra-net Web Site	222		2.6		0	0	0	0	0	-2.6	64,278		570	0	0	0	0	0	-\$570	\$64,848
Printers & Applications	269.9		137.2		28	65.3	52.9	46.6	192.8	55.6	63,850		43,403	5,264	19,362	6,877	4,896	36,399	-\$7,004	\$143,652
Professional Compensation Mfrs	125.4		33.8		0	0	0	0	0	-33.8	55,587		15,528	0	0	0	0	0	-\$15,528	\$71,115
Professional Fee Review	132		148		0	0	3.5	0	0	-148	0		41,105	0	0	2,082	0	0	-\$41,105	\$41,105
Travel Time	0		5		0	0	0	0	3.5	-1.5	52,316		2,585	0	0	0	0	2,082	-\$503	\$56,983
Sub-total	1152.6		457.4		35.5	117.4	78.7	95.4	327	-130.4	\$389,270		\$149,127	\$8,235	\$31,368	\$17,079	\$20,464	\$77,246	-\$71,881	\$615,743
Committee, Disclosure Statement and Plan																				
Committee Matters	469.6		281.9		15.2	26.1	54	20.4	115.7	-166.2	244,079		151,855	8,716	14,704	29,544	10,925	63,889	-\$87,966	\$459,823
Sub-committee Matters	180.4		235.6		35.8	47.2	68.6	5.5	157.1	-78.5	87,836		86,162	14,916	11,241	18,628	1,411	46,196	-\$39,966	\$220,194
Professional Fee Review	0		-148		0	0	0	0	0	148	0		-41,105	0	0	0	0	0	\$41,105	-\$41,105
Plan of Reorganization	190.4		335.8		81.2	138.5	33.5	38.3	291.5	-44.3	103,375		169,914	44,607	67,627	15,251	18,519	146,004	-\$23,910	\$419,293
CPUC Plan of Reorganization	0		0		3.5	0	116.1	47.4	167	167	0		0	1,664	58,954	22,805	83,423	0	\$83,423	\$83,423
Asset Sales/Valuation Issues	336.5		257.9		6.4	8.6	0	14.4	29.4	-228.5	136,999		78,656	2,566	3,312	0	3,299	9,177	-\$69,479	\$224,832
Cash Flow Analysis	119.4		84.9		19.4	27.9	19.9	12.3	79.5	-5.4	41,878		34,001	7,937	11,666	8,162	4,661	32,426	-\$1,575	\$108,305
Financial Statements	89.7		68.7		1.4	15.3	21	47.4	85.1	16.4	33,637		22,913	509	4,405	4,892	14,729	24,535	\$1,622	\$81,085
Financial Statement Modeling	207.1		354.3		46.3	17.8	19.9	74.8	158.8	-195.5	74,531		133,198	15,333	3,918	7,085	24,590	50,926	-\$82,272	\$258,655
Tax Matters	0		198.5		34.7	45.1	4.7	2.2	86.7	-111.8	0		86,642	14,578	19,206	1,954	1,077	36,815	-\$49,827	\$123,457
Sub-total	1993.1		1669.6		240.4	330	337.7	262.7	1170.8	-498.8	\$722,305		\$722,236	\$109,162	\$197,743	\$144,470	\$2,016	\$492,391	-\$228,845	\$1,927,962
Resolution Process																				
Analysis	51.7		136.9		14.7	44.9	16.1	58.6	134.3	-2.6	\$21,183		\$54,612	\$6,402	\$18,847	\$7,161	\$21,251	\$33,661	-\$951	\$129,406
Sub-total	51.7		136.9		14.7	44.9	16.1	58.6	134.3	-2.6	\$21,183		\$54,612	\$6,402	\$18,847	\$7,161	\$21,251	\$33,661	-\$951	\$129,406

EXHIBIT M-1

(Grouping by U.S. Trustee for Review Purposes)

	HOURS BILLED										FEES BILLED									
	First Fee		2nd Fee		CURRENT BILLING PERIOD (3rd)					Cumulative Hours	CURRENT BILLING PERIOD (3rd)					Cumulative Fees				
	Application Total Hours	Application Total Hours	Dec-01	Jan-02	Feb-02	Mar-02	Total Hours 3rd Period Dec-Mar	Compare Hrs. 3rd to Hrs. 2nd	Apr 01 thru March 2002		Dec-01	Jan-02	Feb-02	Mar-02	Total Fees 3rd Period Dec-Mar		Compare Fees 3rd to Hrs. 2nd	Apr 01 thru March 2002		
CPUC/DWR, State of Calif, ISO and CAL PX																				
Financial Grid Load Modeling	622.8	13.1	0	0	0	62.4	62.4	49.3	698.3	210.495	5,999	0	0	0	19,569	19,569	\$13,570	\$236,063		
CPUC Review	250.6	318.6	24.2	61.9	41.7	50.4	178.2	-140.4	747.4	104,639	130,307	9,525	24,245	16,209	72,819	72,819	-\$57,488	\$307,765		
DWR Contracts/ Analysis	237.2	471.6	111.9	84.3	20.9	19.2	236.3	-235.3	945.1	88,675	161,394	44,037	27,870	8,122	7,199	87,228	-\$74,166	\$337,297		
FERC Review	46.3	24.1	7.5	14.5	6.1	11.5	39.6	15.5	110	18,726	10,471	3,965	7,834	3,651	4,499	19,949	\$9,478	\$49,146		
Sub-total	99.5	29.6	0	0	0.5	0	0.5	-29.1	129.6	41,178	12,522	0	225	225	0	225	-\$12,297	\$53,925		
	1256.4	857	143.6	160.7	69.2	143.5	51.7	-340	2630.4	\$463,719	\$320,693	\$57,527	\$39,949	\$28,207	\$54,107	\$199,790	-\$120,903	\$984,195		
										25.77%	25.29%						23.42%		25.10%	
Power Producers and Suppliers																				
Executive/ Contracts Analysis	426.4	37.6	18.6	14.4	35.6	3.6	72.2	34.6	564.2	\$180,244	\$17,404	\$9,225	\$6,435	\$11,399	\$1,620	28,679	\$11,273	\$226,327		
										10.02%	1.37%						3.36%		5.77%	
Other Matters																				
Emp. Issues-Ben./Retention	13.7	0	0	0	0	0	0	0	13.7	6,074	0	0	0	0	0	0	\$0	\$6,074		
Other Matters	51	15	0	0	0	0	0	-15	66	16,684	4,066	0	0	0	0	0	-\$4,066	\$20,750		
Sub-total	64.7	15	0	0	0	0	0	-15	79.7	\$22,758	\$4,066	\$0	\$0	\$0	\$0	\$0	-\$4,066	\$26,824		
										1.26%	0.32%						0.00%		0.68%	
TOTAL	4544.9	3173.5	452.8	667.4	537.3	563.8	2221.3	-952.2	9819.7	\$1,799,553	\$1,266,138	\$190,651	\$254,342	\$208,316	\$199,455	\$852,899	-\$415,371	\$3,920,590		
										98.83%	95.69%						93.69%		96.70%	
										-186,022								-186,022		
										\$1,613,531								\$3,734,568		

Less Disallowed Fees
 Adjusted Fees

EXHIBIT M-2

Ernst & Young - Current Billing Period for Professional (July, 2001 - March, 2002*)

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - May 28, 2002

	Total		Claims Management		Negotiation and Formulation of Plan		Participation in Other Financing Matters		Preparation/Review of Info Requests		Preparation of Fee/Expense Applications		Preparation & Partic. In Cred Comm/Mtgs/Conf.		
	July-01 - March-02*	Process	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	
By Month															
June, 2001	8.1	3,848			8.1	3,848	29.1	14,317	55.7	23,566	0.8	520	40.0	23,647	
July	432.7	193,432	123.7	44,139	183.4	87,244	27.1	8,483	7.3	2,618	7.3	2,158	13.4	8,710	
August	273.6	121,155			218.5	99,188									
September	129.2	59,603			121.0	57,128	8.2	2,475							
October	23.5	11,950			23.5	11,950									
November	18.7	7,223			18.7	7,223									
December	29.5	12,893			29.5	12,893									
March, 2002	15.2	4,180									15.2	4,180			
Adjust Electronic to Fee App	(10.5)	(2,889)							(10.5)	(2,889)					
Total, by Billing Category	920.0	411,393	123.7	44,139	602.7	279,472	64.4	25,274	52.5	23,295	23.3	6,858	53.4	32,357	
By Accountant															
	Hr.Rate														
Nachimson	\$650	179.4	116,610	2.5	1,625	113.2	73,580	14.7	9,555	7.0	4,550	1.2	780	40.8	26,520
Thomas	\$475	105	49,875	29.8	14,155	25.0	11,875	8.8	4,180	29.9	14,203			11.5	5,463
Peko	\$475	332.3	157,843			331.2	157,320	1.1	523						
Frazier	\$340	56.3	19,142	49.6	16,864	0.6	204	1.1	374	3.9	1,326			1.1	374
Carlson	\$275	257.5	70,813	41.8	11,495	132.7	36,493	38.7	10,643	22.2	6,105	22.1	6,078		
Adjustment to Carlson		(10.5)	(2,889)							(10.5)	(2,889)				
Carlson Adjusted		247	67,924												
Total by Billing Category		920	411,393	123.7	44,139	602.7	279,472	64.4	25,274	52.5	23,295	23.3	6,858	53.4	32,357

* Includes several hours of June, 2001 time not billed in first fee application.

EXHIBIT

Economic Consulting Firm

TOTAL HOURS and FEES by MONTH

THE BRATTLE GROUP'S HOURS							THE BRATTLE GROUP'S FEES								
Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL
262.5	1,696.5	845.8	23.3	45.3	121.1	148.0	3,142.4	68,261	395,473	221,868	3,851	9,899	26,981	28,977	755,309

HOURS BY MONTH BY PERSON

Person	Position	Hrly Rate	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL
Myers	Principal	\$750		9.8	39.8	0.5	0.8			50.8		\$7,313	\$29,813	\$375	\$563	0	0	\$38,063
Fox-Penner	Principal	\$425	11.0	103.8	43.5		7.5	21.4	7.5	194.7	4,675	44,094	18,488	0	3,188	9,095	3,188	82,726
Kolbe	Principal	\$390	5.5	103.3	59.0		0.5			168.3	2,145	40,268	23,010	0	195	0	0	65,618
Borucki	Principal	\$305		31.3	123.3	1.0				155.5		9,531	37,591	305	0	0	0	47,428
Vibert	Principal	\$285	34.0	109.0	6.5					149.5	9,690	31,065	1,853	0	0	0	0	42,608
Li	Sr. Advisor	\$325	70.0	46.5						116.5	22,750	15,113	0	0	0	0	0	37,863
Be	Sr. Advisor	\$300	3.0	6.0						9.0	900	1,800	0	0	0	0	0	2,700
Chupka	Sr. Consultant	\$280		3.0						3.0		840	0	0	0	0	0	840
Basfeda	Sr. Consultant	\$240	22.8	137.3	80.3		0.5	15.8	6.3	262.9	5,460	32,940	19,260	0	120	3,792	1,512	63,084
Chodrow	Associate	\$250		19.5						19.5		4,875	0	0	0	0	0	4,875
Downie	Associate	\$240	47.5	161.8	65.0					274.3	11,400	38,820	15,600	0	0	0	0	65,820
Broehm	Associate	\$220						18.5	50.8	69.3				0	0	4,070	11,176	15,246
Zhou	Associate	\$220			44.0		2.0			46.0			9,680	0	440	0	0	10,120
Celebi	Associate	\$200		111.0						111.0		22,200	0	0	0	0	0	22,200
Leonard	Associate	\$200		15.8						15.8		3,150	0	0	0	0	0	3,150
Quinn	Associate	\$200		112.8	63.3		7.8	3.0	0.3	187.1		22,550	12,650	0	1,550	600	60	37,410
Villadsen	Associate	\$200		13.5						13.5		2,700	0	0	0	0	0	2,700
Schumacher	Research Staff	\$185	19.5	230.0	144.5			9.5	44.5	448.0	3,608	42,550	26,733	0	0	1,758	8,233	82,880
Church	Research Staff	\$165		12.5	16.0					28.5		2,063	2,640	0	0	0	0	4,703
Costescu	Research Staff	\$165			6.0					6.0			990	0	0	0	0	990
Kuebler	Research Staff	\$165		147.3						147.3		24,296	0	0	0	0	0	24,296
Lee	Research Staff	\$155		5.3						5.3		814	0	0	0	0	0	814
Mader	Research Staff	\$155		47.3						47.3		7,324	0	0	0	0	0	7,324
Snyder	Research Staff	\$155	49.3	198.3	112.3	1.8	3.8	10.1	12.7	388.1	7,634	30,729	17,399	271	581	1,566	1,969	60,148
Le	Research Staff	\$145			4.0			6.5		10.5			580	0	0	94.3	0	1,523
Kl	Research Staff	\$145						0.5	9.5	10.0						73	1,378	1,450
Stergiopoulos	Research Staff	\$145		72.0	38.5	20.0		22.5	15.5	168.5		10,440	5,583	2,900	3,263	2,248	0	24,433
Levine	G.C.I.'s Dept	\$295						6.3	1.4	7.7						1,859	413	2,272
Yakovakis	G.C.I.'s Dept	\$70						14.0	15.0	29.0						980	1,050	2,030
			262.5	1,696.5	845.8	23.3	45.3	121.1	148.0	3,142.4	\$68,261	\$395,473	\$221,868	\$3,851	\$9,899	\$26,981	\$28,977	\$755,309
Number of People			9	22	15	4	8	11	9									

Totals by Position

Position	Hours	% Hours	Fees	% of Fees	Totals by Category	Hours	Fees	Brattle's Scope of Employment
Principals	716.7	22.87%	276,441	36.60%	Public Interest (Billing #178)	1509.2	343,174	According to The Brattle Group's fee application, its services to PG&E were primarily focused on consultation, statistical analysis, and expert testimony in conjunction with PG&E's pending applications under sections 203 & 205 of the Federal Power Act through which PG&E seeks FERC approval to implement its disaggregation plan.
Sr. Advisors	125.5	3.99%	40,563	5.37%	Cost of Service (Billing #278)	691.0	160,629	
Sr. Consultants	265.9	8.46%	63,924	8.46%	Cost of Capital (Billing #478)	367.3	82,350	
Associates	736.4	23.43%	161,521	21.38%	Public Policy COC Test (Billing #578)	538.3	164,855	
Research Staff	1,259.3	40.08%	208,559	27.61%	Fee Application (Billing #678)	36.7	4,302	
Other	36.7	1.17%	4,302	0.57%				
	3,142.4	100.00%	\$755,309	100.00%		3142.4	\$755,309	

National Economic Research Associates (NERA) - 1st Interim Fee Application Covering September, 2001 - March, 2002
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.
UST Analysis - June 10, 2002

Economic Consulting Firm

HOURS BY MONTH BY PERSON

Person	Position	Hourly Rate
Falk	Vice President	\$375
Dehan	Sr. Vice-President	\$400
Evans	Sr. Analyst	\$235
Strunk	Sr Consultant	\$300
Fraser	Sr Consultant	\$340
Berry	Sr Consultant	\$275
Trapani	Library	\$125
Cain	Consultant	\$220
Hankinson	Consultant	\$200
Galindo	Computer	\$140
Ceffer	Associate Analyst	\$140
Shchuchinov	Associate Analyst	\$170
Thornon	Associate Analyst	\$125

Number of People

NERA'S HOURS															
Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL	NERA'S FEES							
17.3	484.8	615.0	32.3	122.3	82.3	88.5	1442.25	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	TOTAL
3	9	9	4	4	5	5		0	\$4,500	\$375	\$0	\$0	0	375	5,250
								1,400	\$32,700	\$35,800	\$2,900	\$2,200	600	1,800	77,400
								0	\$0	\$0	\$0	\$9,048	4,700	8,049	21,796
9.0	171.5	218.0	15.5	45.5	20.0	26.0	528.50	2,700	\$51,450	\$65,400	\$4,650	\$13,650	12,900	7,800	158,550
	16.5	1.3	7.5		43.0	26.0	25.25	0	\$5,610	\$425	\$2,550	\$0	0	0	8,585
	1.0						1.00	0	\$275	\$0	\$0	\$0	0	0	\$275
	1.0	0.5					1.50	0	\$125	\$63	\$0	\$0	0	0	188
	47.3	46.8					94.00	0	\$10,395	\$10,285	\$0	\$0	0	0	20,680
		52.5					52.50	0	\$0	\$10,500	\$0	\$0	0	0	10,500
		3.0					3.00	0	\$0	\$420	\$0	\$0	0	0	420
4.8	148.8	202.5	2.0	32.8	15.8	22.8	429.25	665	\$20,825	\$28,350	\$280	\$4,585	2,205	3,185	60,095
					2.0		2.00	0	\$0	\$0	\$0	\$0	340	0	340
	5.0						5.00	0	\$625	\$0	\$0	\$0	0	0	625
17.3	484.8	615.0	32.3	122.3	82.3	88.5	1442.25	\$4,765	\$126,505	\$151,618	\$10,380	\$29,483	\$20,745	\$21,209	\$364,704

NERA's Scope of Employment

Totals by Position	Hours	% Hours	Fees	% of Fees	Totals by Category	Hours	Fees
Sr. Vice President	193.50	13.42%	77,400	21.22%	Preparation/Filing of		
Vice President	14.00	0.97%	5,250	1.44%	Benchmark Testimony		
Consultants	554.75	38.46%	167,410	45.90%	(Sept - Nov, 2001)	1117.0	282,888
Sr. Analysts	92.75	6.43%	21,796	5.98%			
Consultants	146.50	10.16%	31,180	8.55%	Post-Filing Support of		
Associate Analysts	436.25	30.25%	61,060	16.74%	Benchmark Testimony		
Librarian	1.50	0.10%	188	0.05%	(Dec. 01 - March, 2002)	325.3	81,816
Computer Person	3.00	0.21%	420	0.12%			
	1,442.3	100.00%	\$364,704	100.00%		1442.3	\$364,704

NERA's services involved a benchmark analysis to demonstrate to FERC that the proposed power sales agreement between PG&E and new affiliate GEN is as favorable to buyer as contracts that might be obtained from non-affiliates at market terms. In other words, PG&E's proposed power sales agreement with GEN must be proven to be just and reasonable before the FERC will approve it under Section 205 of the Federal Power Act.